

Registered number
3668420

C.B.Management Limited
Report and Unaudited Accounts
31 March 2017

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C.B.Management Limited
Report and accounts
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C.B.Management Limited
Company Information

Director

Clive Berlin
Caroline Berlin

Secretary

Mrs C L Berlin

Accountants

Leiwu Sherman & Co
19 Downalong
Bushey Heath
Herts
WD23 1HZ

Registered office

7 Vaughan Avenue
London
NW4 4HT

Registered number

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C.B.Management Limited

Registered number: 3668420

Director's Report

The director presents his report and accounts for the year ended 31 March 2017.

Principal activities

The company's principal activity during the year continued to be that of business and management consultants

Directors

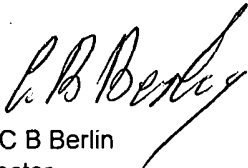
The following persons served as directors during the year:

Clive Berlin
Caroline Berlin

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 16 May 2017 and signed on its behalf.



Mr C B Berlin
Director

C.B.Management Limited
Profit and Loss Account
for the year ended 31 March 2017

	2017 £	2016 £
Turnover	130,285	105,624
Administrative expenses	(56,156)	(56,995)
Operating profit	<u>74,129</u>	<u>48,629</u>
Interest receivable	818	1,279
Profit on ordinary activities before taxation	<u>74,947</u>	<u>49,908</u>
Tax on profit on ordinary activities	(15,504)	(9,954)
Profit for the financial year	<u>59,443</u>	<u>39,954</u>

C.B.Management Limited**Registered number:** 3668420**Balance Sheet****as at 31 March 2017**

	Notes	2017 £	2016 £
Fixed assets			
Tangible assets	2	1,949	2,456
Current assets			
Debtors	3	1,039	1,723
Cash at bank and in hand		276,004	231,464
		<u>277,043</u>	<u>233,187</u>
Creditors: amounts falling due within one year	4	(17,130)	(15,644)
Net current assets		<u>259,913</u>	<u>217,543</u>
Total assets less current liabilities		<u>261,862</u>	<u>219,999</u>
Creditors: amounts falling due after more than one year	5	(1,608)	(2,188)
Net assets		<u>260,254</u>	<u>217,811</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		260,154	217,711
Shareholder's funds		<u>260,254</u>	<u>217,811</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



Mr C B Berlin

Director

Approved by the board on 16 May 2017

C.B.Management Limited
Statement of Changes in Equity
for the year ended 31 March 2017

	Share capital	Share premium	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
At 1 April 2015	100	-	-	189,757	189,857
Profit for the financial year				39,954	39,954
Dividends				(12,000)	(12,000)
At 31 March 2016	<u>100</u>	<u>-</u>	<u>-</u>	<u>217,711</u>	<u>217,811</u>
 At 1 April 2016	 100	 -	 -	 217,711	 217,811
Profit for the financial year				59,443	59,443
Dividends				(17,000)	(17,000)
At 31 March 2017	<u>100</u>	<u>-</u>	<u>-</u>	<u>260,154</u>	<u>260,254</u>

C.B.Management Limited
Notes to the Accounts
for the year ended 31 March 2017

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

C.B.Management Limited
Notes to the Accounts
for the year ended 31 March 2017

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

C.B.Management Limited
Notes to the Accounts
for the year ended 31 March 2017

2 Tangible fixed assets

	Plant and machinery etc £	Motor vehicles £	Total £
Cost			
At 1 April 2016	10,495	1,660	12,155
At 31 March 2017	10,495	1,660	12,155
Depreciation			
At 1 April 2016	8,355	1,344	9,699
Charge for the year	428	79	507
At 31 March 2017	8,783	1,423	10,206
Net book value			
At 31 March 2017	1,712	237	1,949
At 31 March 2016	2,140	316	2,456

3 Debtors

	2017 £	2016 £
Other debtors	1,039	1,723

4 Creditors: amounts falling due within one year

	2017 £	2016 £
Corporation tax	15,504	9,954
Other taxes and social security costs	876	4,940
Other creditors	750	750
	17,130	15,644

5 Creditors: amounts falling due after one year

	2017 £	2016 £
Other creditors	1,608	2,188

6 Other information

C.B.Management Limited is a private company limited by shares and incorporated in England. Its registered office is:
7 Vaughan Avenue
London
NW4 4HT